

# The Odisha Gazette



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No.510 , CUTTACK, THURSDAY 27, 2025/FALGUNA 8, 1946

## FINANCE DEPARTMENT

### NOTIFICATION

The 27th February, 2025

**S.R.O. No.147/2025** — In exercise of the powers conferred by Section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), read with sub-rule (2) of rule 1 of the Odisha Goods and Services Tax (Amendment) Rules, 2024 (hereinafter referred to as rules), issued vide notification of the Government of Odisha in the Finance Department No. 22660-FIN-CT1-TAX-0011/2023/F., dated the 9th August, 2024, published in the Extraordinary issue No. 1519 of the *Odisha Gazette*, dated the 9th August, 2024 bearing **S.R.O. No. 407/2024**, the State Government do hereby appoints,—

- (a) the 11th day of February, 2025, as the date on which the provisions of rules 2, 22, 25 and 30 shall be deemed to have come into force; and
- (b) the 1st day of April, 2025, as the date on which the provisions of rules 8, 35 and clause(ii) of rule 36 shall come into force.

[No.6556 -FIN-CT1-TAX-0002-2025/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government